



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: FONTANA MUNICIPAL WATER UTILITY

Principal Office: HIGHWAY 67  
P.O. BOX 313  
FONTANA, WI 53125

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FONTANA MUNICIPAL WATER UTILITY**Utility Address:** HIGHWAY 67  
P.O. BOX 313  
FONTANA, WI 53125**When was utility organized?** 1/1/1949**Report any change in name:****Effective Date:****Utility Web Site:** www.villageoffontana.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** KELLY HAYDEN-STAGGS**Title:** VILLAGE ADMINISTRATOR**Office Address:**175 VALLEY VIEW DRIVE  
P.O. BOX 200  
FONTANA, WI 53125**Telephone:** (262) 275 - 6139**Fax Number:** (262) 275 - 8088**E-mail Address:** www.kelly@villageoffontana.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KAREN S. HALL**Title:** CPA**Office Address:** PATRICK W. ROMENESKO, S.C.1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147**Telephone:** (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** kshcanada@sbcglobal.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** PETE PETERSEN**Title:** CHAIRMAN**Office Address:**175 VALLEY VIEW DRIVE  
P.O. BOX 200  
FONTANA, WI 53125**Telephone:** (262) 275 - 6136**Fax Number:** (262) 275 - 8088**E-mail Address:** petersen@villageoffontana.com

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** PATRICK W. ROMENESKO**Title:** CPA/SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrrome@sbcglobal.net**Date of most recent audit report:** 1/28/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** CRAIG WORKMAN**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

300 WILD DUCK RD

P.O. BOX 200

FONTANA, WI 53125

**Telephone:** (262) 275 - 3481**Fax Number:** (262) 275 - 5120**E-mail Address:** craig@villageoffontana.com

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**Name of utility commission/committee:** WATER & SEWER COMMITTEE

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**Names of members of utility commission/committee:**

MR BRUCE ADREANI

MR MARK KENNEDY

MR PETE PETERSEN, CHAIRMAN

MR BRIAN PTACEK

MR RICK ROSENOW

MR BOB STEWART

MR JOHN TIERNEY

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	752,299	792,593	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	326,364	394,865	<b>2</b>
Depreciation Expense (403)	152,860	157,776	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	85,688	89,379	<b>5</b>
<b>Total Operating Expenses</b>	<b>564,912</b>	<b>642,020</b>	
<b>Net Operating Income</b>	<b>187,387</b>	<b>150,573</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>187,387</b>	<b>150,573</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	0	791	<b>10</b>
Miscellaneous Nonoperating Income (421)	27,000	8,800	<b>11</b>
<b>Total Other Income</b>	<b>27,000</b>	<b>9,591</b>	
<b>Total Income</b>	<b>214,387</b>	<b>160,164</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(11,173)	0	<b>12</b>
Other Income Deductions (426)	14,502	7,185	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>3,329</b>	<b>7,185</b>	
<b>Income Before Interest Charges</b>	<b>211,058</b>	<b>152,979</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,204	2,802	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	78,992	74,355	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>81,196</b>	<b>77,157</b>	
<b>Net Income</b>	<b>129,862</b>	<b>75,822</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,768,320	579,250	<b>20</b>
Balance Transferred from Income (433)	129,862	75,822	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	1,113,248	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	223,462	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,674,720</b>	<b>1,768,320</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	752,299		752,299	1
<b>Total (Acct. 400):</b>	<b>752,299</b>	<b>0</b>	<b>752,299</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	326,364		326,364	2
<b>Total (Acct. 401-402):</b>	<b>326,364</b>	<b>0</b>	<b>326,364</b>	
<b>Depreciation Expense (403):</b>				
Derived	152,860		152,860	3
<b>Total (Acct. 403):</b>	<b>152,860</b>	<b>0</b>	<b>152,860</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	85,688		85,688	5
<b>Total (Acct. 408):</b>	<b>85,688</b>	<b>0</b>	<b>85,688</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>187,387</b>	<b>0</b>	<b>187,387</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
NONE	0	0	0 11
<b>Total (Acct. 419):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		27,000	27,000 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>27,000</b>	<b>27,000</b>
<b>TOTAL OTHER INCOME:</b>	<b>0</b>	<b>27,000</b>	<b>27,000</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(11,173)		(11,173) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(11,173)</b>	<b>0</b>	<b>(11,173)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		14,502	14,502 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>14,502</b>	<b>14,502</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(11,173)</b>	<b>14,502</b>	<b>3,329</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	0		0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION	2,204		2,204 19
<b>Total (Acct. 428):</b>	<b>2,204</b>	<b>0</b>	<b>2,204</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	78,992		78,992 21
<b>Total (Acct. 430):</b>	<b>78,992</b>	<b>0</b>	<b>78,992</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>81,196</b>	<b>0</b>	<b>81,196</b>
<b>NET INCOME:</b>	<b>117,364</b>	<b>12,498</b>	<b>129,862</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	653,457	1,114,863	1,768,320 24
<b>Total (Acct. 216):</b>	<b>653,457</b>	<b>1,114,863</b>	<b>1,768,320</b>
<b>Balance Transferred from Income (433):</b>			
Derived	117,364	12,498	129,862 25
<b>Total (Acct. 433):</b>	<b>117,364</b>	<b>12,498</b>	<b>129,862</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	223,462	223,462 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>223,462</b>	<b>223,462</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>770,821</b>	<b>903,899</b>	<b>1,674,720</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	752,299	0	0	0	<b>752,299</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>752,299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>752,299</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	136,337		136,337	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>136,337</b>	<b>0</b>	<b>136,337</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3.3	1
Electric	0	2
Gas	0	3
Sewer	0	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,993,940	6,553,552	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,597,553	1,466,834	<b>2</b>
<b>Net Utility Plant</b>	<b>5,396,387</b>	<b>5,086,718</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	568	568	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>568</b>	<b>568</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>568</b>	<b>568</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(59,853)	(218,453)	<b>8</b>
Temporary Cash Investments (132)	0		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	96,267	108,767	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	30,743	8,705	<b>14</b>
Materials and Supplies (150)	50,551	35,995	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>117,708</b>	<b>(64,986)</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	14,191	16,395	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	4,147	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>18,338</b>	<b>16,395</b>	
<b>Total Assets and Other Debits</b>	<b>5,533,001</b>	<b>5,038,695</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	664,401	664,401	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	1,674,720	1,768,320	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,339,121</b>	<b>2,432,721</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	2,877,388	2,519,468	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,877,388</b>	<b>2,519,468</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	70,000	57,180	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	22,325	14,191	<b>32</b>
Other Current and Accrued Liabilities (238)	0		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>92,325</b>	<b>71,371</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	212,289	15,135	<b>36</b>
<b>Total Deferred Credits</b>	<b>212,289</b>	<b>15,135</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>37</b>
Injuries and Damages Reserve (262)	0		<b>38</b>
Pensions and Benefits Reserve (263)	11,878		<b>39</b>
Miscellaneous Operating Reserves (265)	0		<b>40</b>
<b>Total Operating Reserves</b>	<b>11,878</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,533,001</b>	<b>5,038,695</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	6,553,552	0	0	0	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,721,226	0	0	0	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	1,134,648	0	0	0	<b>3</b>
Utility Plant Purchased or Sold (102)	0	0	0	0	<b>4</b>
Utility Plant in Process of Reclassification (103)	0	0	0	0	<b>5</b>
Utility Plant Leased to Others (104)	0	0	0	0	<b>6</b>
Property Held for Future Use (105)	0	0	0	0	<b>7</b>
Completed Construction not Classified (106)	0	0	0	0	<b>8</b>
Construction Work in Progress (107)	138,066	0	0	0	<b>9</b>
Utility Plant Acquisition Adjustments (108)	0	0	0	0	<b>10</b>
Other Utility Plant Adjustments (109)	0	0	0	0	<b>11</b>
<b>Total Utility Plant</b>	<b>6,993,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,352,404	0	0	0	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	245,149	0	0	0	<b>13</b>
<b>Total Accumulated Provision</b>	<b>1,597,553</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,396,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,236,187				<b>1,236,187</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	152,860				<b>152,860</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,692				<b>6,692</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
To correct 2003 closing of account	223,462				<b>223,462</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>383,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,014</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	43,335				<b>43,335</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	223,462				<b>223,462</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>266,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>266,797</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,352,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,352,404</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	230,647				<b>230,647</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	14,502				<b>14,502</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>14,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,502</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>245,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245,149</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0	0	0	<b>0</b>	<b>1</b>
<b>Other (specify):</b>					
LAND NOT IN USE	568	0	0	<b>568</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>568</b>	<b>0</b>	<b>0</b>	<b>568</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	<b>0</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>568</b>	<b>0</b>	<b>0</b>	<b>568</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	50,551	35,995	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>50,551</b>	<b>35,995</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1999 G.O. BONDS	727	428	5,495	1
1999 REFUNDED BONDS	460	428	6,038	2
2002 REFUNDED BONDS	1,017	428	2,658	3
<b>Total</b>			<b>14,191</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	664,401	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>664,401</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
1999 GO BONDS	10/08/1999	05/01/2018	2.64%	1,327,047	<b>1</b>
2002 REFUNDING BONDS	06/01/2002	09/01/2011	2.15%	265,069	<b>2</b>
2004 GO NOTES	06/21/2004	06/21/2014	4.10%	367,244	<b>3</b>
PAYABLE TO MUNICIPALITY	12/31/2004	12/31/2005	5.50%	442,388	<b>4</b>
1999 GO BONDS	07/27/1999	10/01/2012	5.10%	475,640	<b>5</b>
<b>Total for Account 223</b>				<b><u>2,877,388</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	85,688	2
Charged electric department expense	0	3
Charged sewer department expense	1,342	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>87,030</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	76,386	6
Social Security taxes	9,684	7
PSC Remainder Assessment	960	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>87,030</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
2004 GO NOTES	0	7,528	0	7,528	2
1999 GO BOND	5,816	34,416	34,393	5,839	3
1999 GO BONDS	6,560	25,486	26,240	5,806	4
2002 REFUNDING	1,815	11,562	10,225	3,152	5
<b>Subtotal</b>	<b>14,191</b>	<b>78,992</b>	<b>70,858</b>	<b>22,325</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,191</b>	<b>78,992</b>	<b>70,858</b>	<b>22,325</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	94,193	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
MISCELLANEOUS CHARGES FOR SERVICES	2,074	8
<b>Total (Acct. 142):</b>	<b>96,267</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
JOINT METER COSTS DUE FROM SEWER UTILITY	16,138	12
DELINQUENT UTILITY BILLS PLACED ON 2004 TAX ROLL	9,991	13
TAX EQUIVALENT OVERPAYMENT TO GENERAL FUND	4,614	14
<b>Total (Acct. 145):</b>	<b>30,743</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY ENGINEERING FOR FONT/WALW WATER MAIN INTERCONNECTION	4,147	17
<b>Total (Acct. 183):</b>	<b>4,147</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	18
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	212,289	19
NONE	0	20
<b>Total (Acct. 253):</b>	<b>212,289</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,576,365	0	0	0	<b>5,576,365</b>	<b>1</b>
Materials and Supplies	43,273	0	0	0	<b>43,273</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,294,295	0	0	0	<b>1,294,295</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Regulatory Liability	106,144	0	0	0	<b>106,144</b>	<b>6</b>
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,219,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,219,199</b>	
Net Operating Income	187,387	0	0	0	<b>187,387</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.44%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.44%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	223,462	0	0	0	<b>223,462</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	11,173				<b>11,173</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>212,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>212,289</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

N/A

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Done

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	741,803	776,361	1
<b>Total Sales of Water</b>	<b>741,803</b>	<b>776,361</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,880	5,227	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,616	11,005	6
<b>Total Other Operating Revenues</b>	<b>10,496</b>	<b>16,232</b>	
<b>Total Operating Revenues</b>	<b>752,299</b>	<b>792,593</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	35,257	40,555	7
Pumping Expenses (620-625)	68,653	79,817	8
Water Treatment Expenses (630-635)	12,692	8,646	9
Transmission and Distribution Expenses (640-655)	71,172	86,588	10
Customer Accounts Expenses (901-904)	27,935	36,772	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	110,655	142,487	13
<b>Total Operation and Maintenance Expenses</b>	<b>326,364</b>	<b>394,865</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	152,860	157,776	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	85,688	89,379	16
<b>Total Other Operating Expenses</b>	<b>238,548</b>	<b>247,155</b>	
<b>Total Operating Expenses</b>	<b>564,912</b>	<b>642,020</b>	
<b>NET OPERATING INCOME</b>	<b>187,387</b>	<b>150,573</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,020	75,745	353,927	4
Commercial	79	50,645	150,179	5
Industrial	0	0	0	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,099</b>	<b>126,390</b>	<b>504,106</b>	
Private Fire Protection Service (462)	1		180	7
Public Fire Protection Service (463)	1		229,777	8
Other Sales to Public Authorities (464)	13	1,914	7,740	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>2,114</b>	<b>128,304</b>	<b>741,803</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	229,777	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>229,777</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,880	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>2,880</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE	0	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,469	10
<b>Other (specify):</b>		
NEW METERS CHARGED TO HOMEOWNERS	465	11
RECONNECTION AND NSF FEES	682	12
<b>Total Other Water Revenues (474)</b>	<b>7,616</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	22,158	23,564	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	13,099	16,991	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>35,257</b>	<b>40,555</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	18,465	16,832	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	43,183	43,555	7
Operation Supplies and Expenses (623)	7,005	19,430	8
Maintenance of Pumping Plant (625)	0	0	9
<b>Total Pumping Expenses</b>	<b>68,653</b>	<b>79,817</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	3,693	0	10
Chemicals (631)	7,660	8,155	11
Operation Supplies and Expenses (632)	0	491	12
Maintenance of Water Treatment Plant (635)	1,339	0	13
<b>Total Water Treatment Expenses</b>	<b>12,692</b>	<b>8,646</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	29,544	26,931	14
Operation Supplies and Expenses (641)	0	61	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,020	567	16
Maintenance of Mains (651)	30,245	48,911	17
Maintenance of Services (652)	6,733	7,115	18
Maintenance of Meters (653)	1,386	1,566	19
Maintenance of Hydrants (654)	1,628	880	20
Maintenance of Other Plant (655)	616	557	21
<b>Total Transmission and Distribution Expenses</b>	<b>71,172</b>	<b>86,588</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,332	5,180	<b>22</b>
Accounting and Collecting Labor (902)	21,631	20,993	<b>23</b>
Supplies and Expenses (903)	4,972	10,599	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>27,935</b>	<b>36,772</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	31,440	26,955	<b>27</b>
Office Supplies and Expenses (921)	1,232	3,011	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	13,605	51,443	<b>30</b>
Property Insurance (924)	16,214	13,007	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	41,282	40,625	<b>33</b>
Regulatory Commission Expenses (928)	65	0	<b>34</b>
Miscellaneous General Expenses (930)	821	2,481	<b>35</b>
Transportation Expenses (933)	2,509	2,637	<b>36</b>
Maintenance of General Plant (935)	3,487	2,328	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>110,655</b>	<b>142,487</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>326,364</b>	<b>394,865</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		76,386	79,493	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,342	1,268	2
<b>Net property tax equivalent</b>		<b>75,044</b>	<b>78,225</b>	
Social Security		9,684	10,289	3
PSC Remainder Assessment		960	865	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>85,688</b>	<b>89,379</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.247167				3
County tax rate	mills		5.724539				4
Local tax rate	mills		3.804137				5
School tax rate	mills		9.796424				6
Voc. school tax rate	mills		1.738932				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.311199</b>				10
Less: state credit	mills		1.409087				11
<b>Net tax rate</b>	mills		<b>19.902112</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>3.804137</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.535356</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>15.339493</b>				17
<b>Total Tax Rate</b>	mills		<b>21.311199</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.719786</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.902112</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.325253</b>				21
Utility Plant, Jan. 1	\$	6,553,552	6,553,552				22
Materials & Supplies	\$	35,995	35,995				23
<b>Subtotal</b>	\$	<b>6,589,547</b>	<b>6,589,547</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>6,589,547</b>	<b>6,589,547</b>				26
Assessment Ratio	dec.		0.809200				27
<b>Assessed Value</b>	\$	<b>5,332,261</b>	<b>5,332,261</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.325253</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>76,386</b>	<b>76,386</b>				30
Tax Equivalent per 1994 PSC Report	\$	44,166					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>76,386</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	66,195	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	797,268	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>863,463</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	942,732	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	433,899	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	15,090	4,916	20
<b>Total Pumping Plant</b>	<b>1,391,721</b>	<b>4,916</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	349,946	0	22
Water Treatment Equipment (332)	351,496	50,143	23
<b>Total Water Treatment Plant</b>	<b>701,442</b>	<b>50,143</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	66,195	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	797,268	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>863,463</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)		(15,000)	927,732	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	433,899	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	20,006	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(15,000)</b>	<b>1,381,637</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	15,000	364,946	22
Water Treatment Equipment (332)	0	0	401,639	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>15,000</b>	<b>766,585</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,649	0	24
Structures and Improvements (341)	22,572	0	25
Distribution Reservoirs and Standpipes (342)	539,571	18,461	26
Transmission and Distribution Mains (343)	1,149,415	143,719	27
Fire Mains (344)	13,845	0	28
Services (345)	161,752	51,411	29
Meters (346)	231,463	36,704	30
Hydrants (348)	118,857	17,794	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>2,240,124</b>	<b>268,089</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	31,833	0	34
Office Furniture and Equipment (391)	26,422	364	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	95,027	9,545	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	2,331	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	112	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	79,029	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>234,754</b>	<b>9,909</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,431,504</b>	<b>333,057</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>5,431,504</b>	<b>333,057</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	2,649	24
Structures and Improvements (341)	0	0	22,572	25
Distribution Reservoirs and Standpipes (342)	0	0	558,032	26
Transmission and Distribution Mains (343)	24,645	0	1,268,489	27
Fire Mains (344)	0	0	13,845	28
Services (345)	3,750	0	209,413	29
Meters (346)	12,940	0	255,227	30
Hydrants (348)	2,000	0	134,651	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>43,335</b>	<b>0</b>	<b>2,464,878</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	31,833	34
Office Furniture and Equipment (391)	0	0	26,786	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	104,572	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	2,331	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	112	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	79,029	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>244,663</b>	
<b>Total utility plant in service directly assignable</b>	<b>43,335</b>	<b>0</b>	<b>5,721,226</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>43,335</b>	<b>0</b>	<b>5,721,226</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	894,829	0	27
Fire Mains (344)	0	0	28
Services (345)	134,708	12,600	29
Meters (346)	0	0	30
Hydrants (348)	92,511	0	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,122,048</b>	<b>12,600</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,122,048</b>	<b>12,600</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>1,122,048</b>	<b>12,600</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	0	26
Transmission and Distribution Mains (343)	0	0	894,829	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	147,308	29
Meters (346)	0	0	0	30
Hydrants (348)	0	0	92,511	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,134,648</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	0	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	0	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	0	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,134,648</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,134,648</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	13,724	<b>13,724</b>	1
February	0	0	11,567	<b>11,567</b>	2
March	0	0	10,905	<b>10,905</b>	3
April	0	0	12,959	<b>12,959</b>	4
May	0	0	15,622	<b>15,622</b>	5
June	0	0	18,237	<b>18,237</b>	6
July	0	0	23,686	<b>23,686</b>	7
August	0	0	21,843	<b>21,843</b>	8
September	0	0	17,731	<b>17,731</b>	9
October	0	0	11,886	<b>11,886</b>	10
November	0	0	9,230	<b>9,230</b>	11
December	0	0	9,256	<b>9,256</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>176,646</b>	<b>176,646</b>	
Less: Water sold				128,304	13
Volume pumped but not sold				<b>48,342</b>	14
Volume sold as a percent of volume pumped				<b>73%</b>	15
Volume used for water production, water quality and system maintenance				1,161	16
Volume related to equipment/system malfunction				3,997	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>5,158</b>	19
Volume pumped but unaccounted for				<b>43,184</b>	20
Percent of water lost				<b>24%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,134	23
Date of maximum: 7/5/2004					24
Cause of maximum:					25
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				91	26
Date of minimum: 8/29/2004					27
Total KWH used for pumping for the year				333,040	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
#1	#1	189	12	500	Yes	<b>1</b>
#2	#2	130	12	500	Yes	<b>2</b>
#3	#3	130	24	500	Yes	<b>3</b>
#4	#4	1,600	12	750	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	STANDBY 3	BOOSTER #2	BOOSTER #3	<b>1</b>
Location	WELL #3	STEARNS DR	BORCKLEY CT	<b>2</b>
Purpose	S	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	BYRON JACKSON	FAIRBANKS	CRANE DEMING	<b>5</b>
Year Installed	1990	1991	1994	<b>6</b>
Type	OTHER	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1	200	550	<b>8</b>
Pump Motor or Standby Engine Mfr	WAUKESHA GAS	FAIRBANKS	MARATHON ELEC	<b>9</b>
Year Installed	1990	1991	1994	<b>10</b>
Type	NATURAL GAS	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	7	30	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER #4	BOOSTER #5	WELL #1	<b>14</b>
Location	MAYFLOWER	MAYFLOWER		<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	CRANE DEMING	CRANE DEMING	LAYNE	<b>18</b>
Year Installed	1999	1999	1991	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	500	1,000	400	<b>21</b>
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	TM TURBINE	<b>22</b>
Year Installed	1999	1999	1991	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	30	60	15	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #2	WELL #4		<b>1</b>
Location	2	MAYFLOWER		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	R T	R T		<b>4</b>
Pump Manufacturer	LAYNE NW	SUBMERSIBLE		<b>5</b>
Year Installed	1997	1999		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	448	750		<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE NW	BYRON JACKSON		<b>9</b>
Year Installed	1987	1999		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	50	125		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1967	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	6
Total capacity in gallons (actual)	200,000	960,000	7
<b>WATER TREATMENT PLANT</b>			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	510.0000	450.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	14,024	0	0	0	14,024	1
M	D	6.000	57,182	0	0	0	57,182	2
P	D	6.000	772	0	0	0	772	3
M	D	8.000	29,159	0	1,643	0	27,516	4
P	D	8.000	14,100	1,643	0	0	15,743	5
M	D	10.000	14,194	0	0	0	14,194	6
M	S	10.000	1,500	0	0	0	1,500	7
M	T	12.000	1,203	0	0	0	1,203	8
P	D	12.000	9,465	0	0	0	9,465	9
M	D	24.000	47	0	0	0	47	10
Total Within Municipality			141,646	1,643	1,643	0	141,646	
Total Utility			141,646	1,643	1,643	0	141,646	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,198	0	0	0	1,198	36	1
M	1.000	241	43	25	0	259	6	2
M	1.250	2	0	0	0	2	0	3
M	1.500	29	0	0	0	29	0	4
M	2.000	9	0	0	0	9	0	5
M	4.000	6	0	0	0	6	0	6
<b>Total Utility</b>		<b>1,485</b>	<b>43</b>	<b>25</b>	<b>0</b>	<b>1,503</b>	<b>42</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,807	102	142	0	1,767	7	1
0.750	283	70	60	0	293	4	2
1.000	53	7	6	0	54	3	3
1.500	29	2	2	0	29	15	4
2.000	9	6	0	0	15	15	5
3.000	3	3	0	0	6	6	6
4.000	3	1	0	0	4	0	7
6.000	0	0	0	4	4	3	8
<b>Total:</b>	<b>2,187</b>	<b>191</b>	<b>210</b>	<b>4</b>	<b>2,172</b>	<b>53</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,671	39	0	5	0	52	1,767	1
0.750	272	1	0	0	0	20	293	2
1.000	40	7	0	3	0	4	54	3
1.500	5	19	0	2	0	3	29	4
2.000	3	8	0	3	0	1	15	5
3.000	0	5	0	0	0	1	6	6
4.000	0	0	0	0	0	4	4	7
6.000	0	0	0	4	0	0	4	8
<b>Total:</b>	<b>1,991</b>	<b>79</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>85</b>	<b>2,172</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	332	6	6	0	332	2
<b>Total Fire Hydrants</b>	<b>332</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>332</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	114
Number of distribution system valves end of year:	516
Number of distribution valves operated during year:	129

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters is calculated per PSC requirement.

---

### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Operation Supplies and Expenses (623)    The utility had a major repair to well #2 during 2003.

Maintenance of Mains (651)    The utility had fewer water main breaks during 2004.

Supplies and Expenses (903)    The utility purchased non-capital computer related items during 2003. They also discontinued a service contract for office printers.

Outside Services Employed (923)    The utility completed a GIS engineering project during 2003.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Water Treatment Equipment (332)    Chlorinators were installed at well #1 and well #4 during 2004.

If Adjustments for any account are nonzero, please explain.

Structures and Improvements between Pumping Plant and Water Treatment Plant were reclassified to agree with prior year's audit report.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Water mains were financed through utility operating cash reserves.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Water services were financed by contributions from residential customers and/or through use of utility operating cash reserves.

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### Meters (Page W-19)

Explain all reported adjustments.

The utility adjusted 6" meters for prior year. The beginning of the year balance should have been four. There were also 3 new 6" meters added and 3 6" meters retired. However, this schedule would not allow retirements with a beginning of the year zero balance.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

If 2-inch or greater meters are reported as residential, please explain.

There is a 16 unit condominium complex with a 2 inch meter.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Station meters are checked for accuracy every two years.

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### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

Hydrants Operated During the Year - The utility has been notified of this and corrective action will be taken.

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